IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE P.R.RAMAN

WEDNESDAY, THE 3RD JANUARY 2007 / 13TH PAUSHA 1928

WP(C).No. 28913 OF 2006(P)

PETITIONER:

ATHANI BRICKS AND METALS PRIVATE
LIMITED, NARIPPARA, VARAMPETTA P.O.,
PADINJARETHARA, KALPETTA, WAYANAD DISTRICT,
REPRESENTED BY ITS DIRECTOR STEPHEN JOSEPH.

BY ADV. SRI.GEORGE POONTHOTTAM
SMT.PRINCY XAVIER

RESPONDENTS:

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1. THE INSPECTOR OF COMMERCIAL TAXES,
CHECK POST BAVELI-PO, WAYANAD.

2. STATE OF KERALA, REPRESENTED BY
THE SECRETARY TO GOVERNMENT, COMMERCIAL TAXES,
GOVERNMENT SECRETARIAT, THIRUVANANTHAPURAM.

GOVT. PLEADER SRI. JULIAN XAVIER.

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 03/01/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

WP(C) 28913/2006

APPENDIX

PETITIONER'S EXHIBITS:

EXT.P1	TRUE COPY OF THE REGISTRATION CERTIFICATE NO. 3411 2201 DATED 31.11.1997.
EXT.P2	TRUE COPY OF THE REGISTRATION CERTIFICATE NO. 3411 7291 DATED 3.11.1997.
EXT.P3	TRUE COPY OF THE INVOICE EVIDENCING THE VALUE AND OTHER PARTICULARS.
EXT.P4	TRUE COPY OF THE CONSIGNMENT NOTE.
EXT.P5	TRUE COPY OF THE NOTICE ISSUED ON 2.11.2006 UNDER RULE 4(2A) OF TE KERALA TAX ON ENTRY OF GOODS IN TO LOCAL AREAS RULES 1994.

RESPONDENTS' EXHIBITS:

NIL.

// TRUE COPY //

P.S. TO JUDGE.

knc/-

P.R. RAMAN, J.

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W.P.(C) NO. 28913 OF 2006

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DATED THIS, THE 3RD DAY OF JANUARY, 2007

J U D G M E N T

The question that arises for consideration in this writ petition is regarding the validity of the demand for payment of Entry tax. In the light of the decision of A Division Bench of this Court in **Thressiamma Chirayil v. State of Kerala** (ILR 2007 (1) Ker. 61), levy of Entry Tax is illegal and unconstitutional. The writ petition is only to be allowed declaring that the tax levied under the Entry Tax Act from the petitioner is illegal.

The Bank guarantee executed by the petitioner will stand cancelled.

P.R. RAMAN,
JUDGE.

knc/-